



KATHLEEN
McGUINNESS
DELAWARE
STATE AUDITOR

School Construction: Red Clay School District

What Was Performed? An examination of the Red Clay School District's Schedule of Construction Projects for Fiscal Year Ended June 30, 2019.

Why This Engagement? School construction examinations are performed to determine compliance with *Delaware Code*, the *State of Delaware Department of Education School Construction Technical Assistance Manual*, and the *State of Delaware Budget and Accounting Policy Manual*. This engagement was performed in accordance with 29 Del. C. §7526 and examines Bond Bill construction project expenditures incurred by the school district.

What Was Found? It is my pleasure to report this engagement contained an unmodified opinion.¹ In addition, our examination disclosed one finding required to be reported under *Government Auditing Standards*:

- The district did not notify the Department of Education, the Budget Director, the State Insurance Coverage Office or the State Auditor of substantial completion and of approval of occupancy for its completed HB DuPont and Lewis middle schools projects.

The Fiscal Year Ended June 30, 2019 Statewide School Districts' Construction Projects Examination Engagements for Red Clay School District can be found on our website: [click here](#).

Please do not reply to this email. For any questions regarding the attached report, please contact State Auditor Kathleen McGuinness at Kathleen.Mcguinness@delaware.gov.

¹ An unmodified opinion is sometimes referred to as a "clean" opinion. It is one in which the auditor expresses an opinion that the referenced schedule(s) present fairly, in all material respects, the information based on established criteria as stated in the audit report.